2005 Annual Report

BRITISH COLUMBIA

Property Assessment Appeal Board

The Honourable Rick Thorpe
Minister of Small Business and Revenue
Parliament Buildings
Victoria, British Columbia
V8W 9E2

Dear Minister:

It is my pleasure to present the Annual Report of the Property Assessment Appeal Board for the year ending December 31, 2005, in compliance with section 49 of the *Assessment Act*.

Cheryl Vickers
Chair, Property Assessment Appeal Board

BRITISH COLUMBIA

Property Assessment Appeal Board

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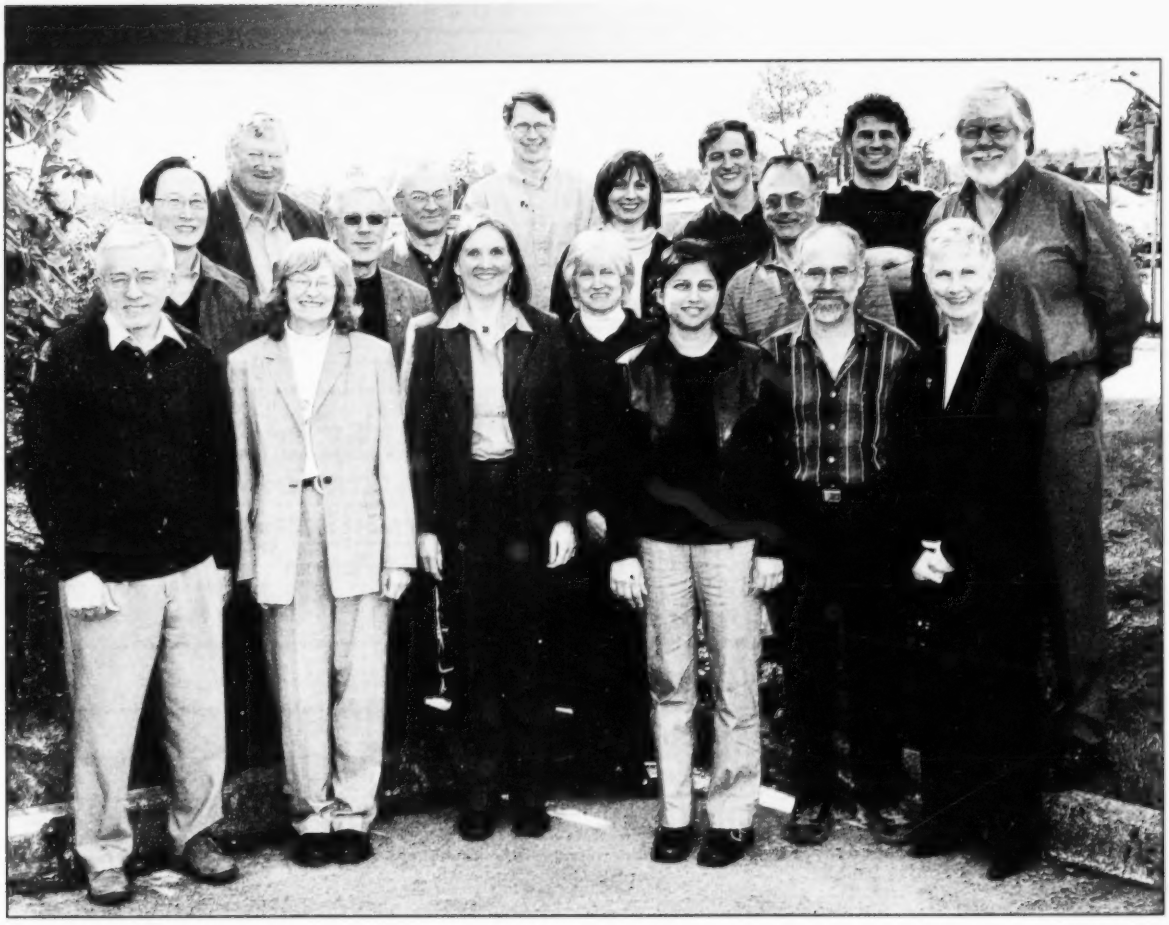

Left to right: Douglas Anderson, Louis Chan, Roderick MacDonald, Candace Watson, Keith Pritchard, John Warren, Cheryl Vickers (Chair), Kenneth Thornicroft, Paula Barnsley, Shiela Toth, Simmi Sandhu (Vice Chair), John Bridal, Lawrence Davies, Michael Bancroft, Sheldon Seigel, Rosemary Barnes, Robert Fraser (Vice Chair).

Board Profile

The Property Assessment Appeal Board is a quasi-judicial administrative tribunal established under the *Assessment Act* as the second level of appeal. The Board's mandate is to resolve appeals from decisions of the Property Assessment Review Panels.

The Board has an inquisitorial function and the discretion to examine the whole property assessment to ensure that it is accurate. It also has the discretion to ensure that assessments of similar properties are assessed in a consistent manner in the municipality or rural area. An effective appeal system is critical to maintain confidence in the accuracy and integrity of the assessment roll.

The Board's objectives are:

- To resolve appeals justly and consistently, in accordance with the principles of natural justice and procedural fairness.
- To complete appeals as quickly as possible, at minimum cost to all parties.

Appeals are filed with the Board by April 30 following the completion of the assessment roll.

The Board is independent from the Property Assessment Review Panels and BC Assessment and is accountable to the Minister of Small Business and Revenue. In 2005, the organization had a full-time Chair, two full-time Vice Chairs, 14 part-time members and a Registrar. Biographical notes on the Board members are included in Appendix 2.

An explanation of how the Board does its job is detailed in Appendix 3, and a glossary of terms used in this report is detailed in Appendix 4.

Report on Performance

Key Strategies

The Board adopted the following strategies to maintain and enhance the appeal system:

- Refined case management techniques to resolve appeals as soon as possible;
- Customized alternative dispute resolution techniques in order to resolve as many appeals as is practical without a hearing;
- Managed the pre-hearing processes, including the disclosure and exchange of documents, to ensure hearings proceed in a fair and efficient manner;
- Issued timely, clear and well-reasoned written decisions after hearings;
- Engaged stakeholders to develop a more cost effective and efficient appeal system.

Results

Completion results over the last three years are summarized in the following table:

Activity	2005	2004	2003
Appeals completed during the year	**1,690**	1,383	1,194
Reduction in total number of appeals[1]	**55%**	54%	54%
# and % of appeals resolved without a hearing	**1,475 (87%)**	1,197 (87%)	1,073 (90%)
Average time for a decision (from hearing)	**30 days**	42 days	52 days
Direct costs per completed appeal[2]	**$599**	$753	$714

Notes:

1. With an appeal deadline of April 30th each year, the time period for reducing current year appeals is from May 1 to December 31.
2. Direct costs vary with appeal volume therefore this can only be considered a rough indicator of efficiency and cost effectiveness.

The toughest challenge the Board faced over the last five years has been to keep pace with the increasing volume of appeals. As illustrated in the above table, the Board has continued to increase completions, up by 22% in 2005. By year-end, 62% of the 2005 and 79% of the 2004 appeals were completed. The number of older appeals was reduced by one-third.

The use of Appeal Management and Settlement Conferences has resulted in the majority of appeals (87%) being completed without a hearing - primarily through mutual agreement between the parties and withdrawal of appeals. This approach assists in meeting the objective of minimizing appeal costs for all parties. In addition, the parties may be more satisfied with resolution through mutual agreement versus the Board deciding a "winner" and "loser" through a hearing.

When hearings are required, Appeal Management Conferences (AMCs) clarify the issues, ensure relevant information is shared between the parties and set the groundwork for efficient proceedings.

Costs for completing an appeal decreased significantly in 2005. This is primarily due to spreading fixed costs over a greater number of appeal completions. In addition, the Board held the majority of hearings by way of written submission versus oral hearing. This method is less costly for the Board and for the appeal parties, as room rentals, and travel time and expenses can be avoided.

As illustrated in Figure 1, the average time to complete a written decision, following a hearing, decreased from 42 to 30 days. This is the highest level of efficiency over the last 9 years (since statistics were kept on this factor).

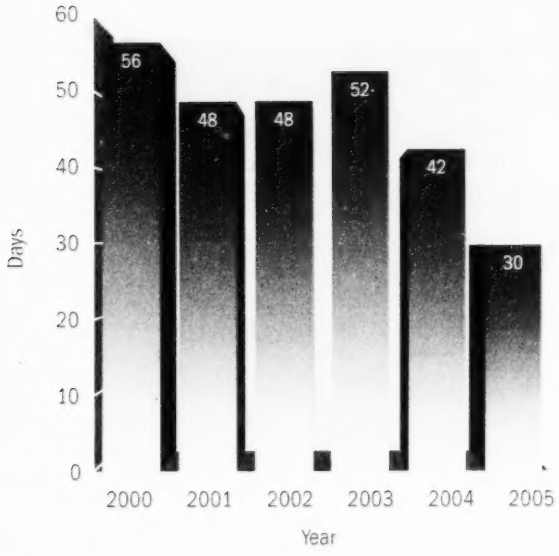

Figure 2 shows that the total number of oral and written submission hearings reduced slightly since last year. Total number of days of oral hearings decreased over the last several years. The decrease in total days, however, is solely due to having less oral hearings. The average length of the hearings actually increased from 1.1 days in 2003 to 2.3 days in 2005. This trend is not surprising given that

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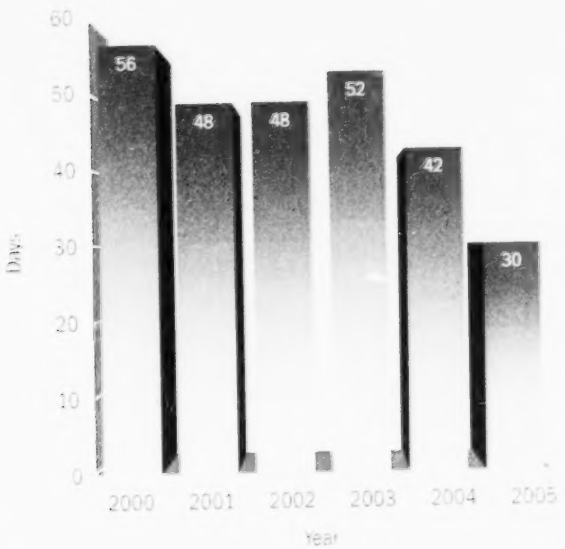

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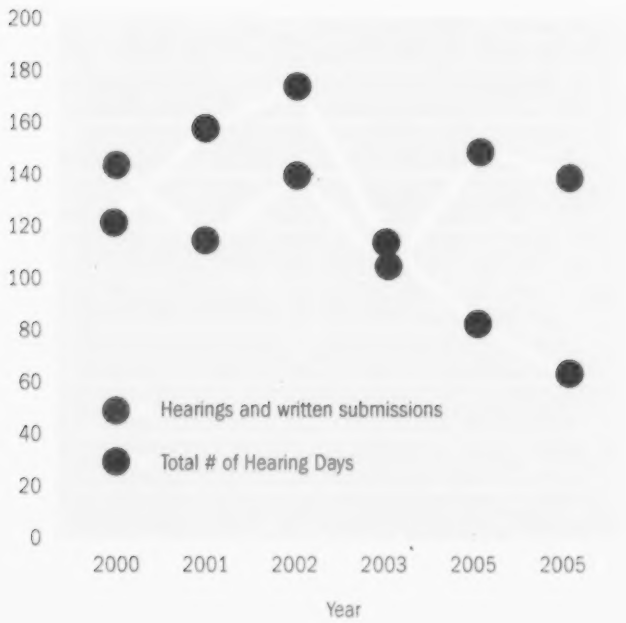
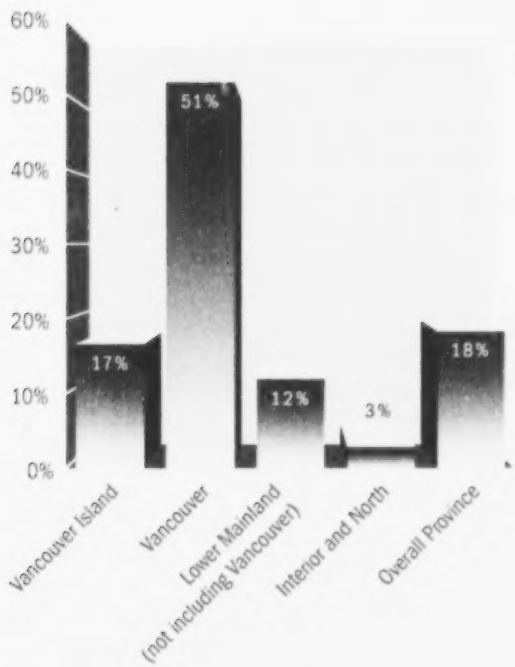
over the last two years most of the simple appeals were decided through written submissions. The remaining appeals that had oral hearings tended to be more complex (and therefore required more time to hear).



Analysis of Outstanding Appeals

Volume of New Appeals

As illustrated in Figure 3, the Board received an increase in appeals in 2005. The increasing volume has been the most significant challenge facing the Board. 2005 is the fifth year in a row with an increase in new appeals, raising the volume to the highest level in the last 10 years. Since 2000, the appeal workload has increased 128%.

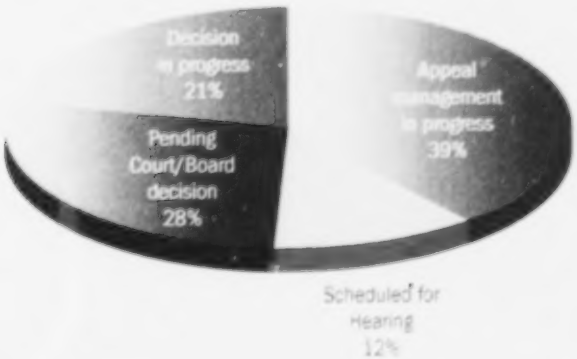


The majority of new appeals in 2005 (54%) were from "Business and Other" classed properties. 22% of the appeals were for residential properties.

Year-end Position

As of December 31, 2005, there were 1,371 appeals outstanding. Slightly less than half (49%) of the outstanding appeals are from years prior to 2005.

As outlined in Figure 4, 39% of the outstanding appeals are under active case management. The Board is working with the parties to identify the specific areas of disagreement and to resolve as many of the issues as possible through mutual agreement. When it becomes evident that further discussion will not result in resolution, a written submission or in-person hearing is scheduled. As of December 31, hearings had been scheduled for 12% of the outstanding appeals.



As is examined further in the Responses to Challenges in 2005 section of this report, the Board has concentrated on resolving the older appeals. Further analysis is required to give us a clearer picture of our year end position:

1. What is the age distribution of the 668 pre-2005 appeals?
2. Why can the Board not simply complete all these "older" appeals?
3. What portion of appeals can the Board effectively deal with?

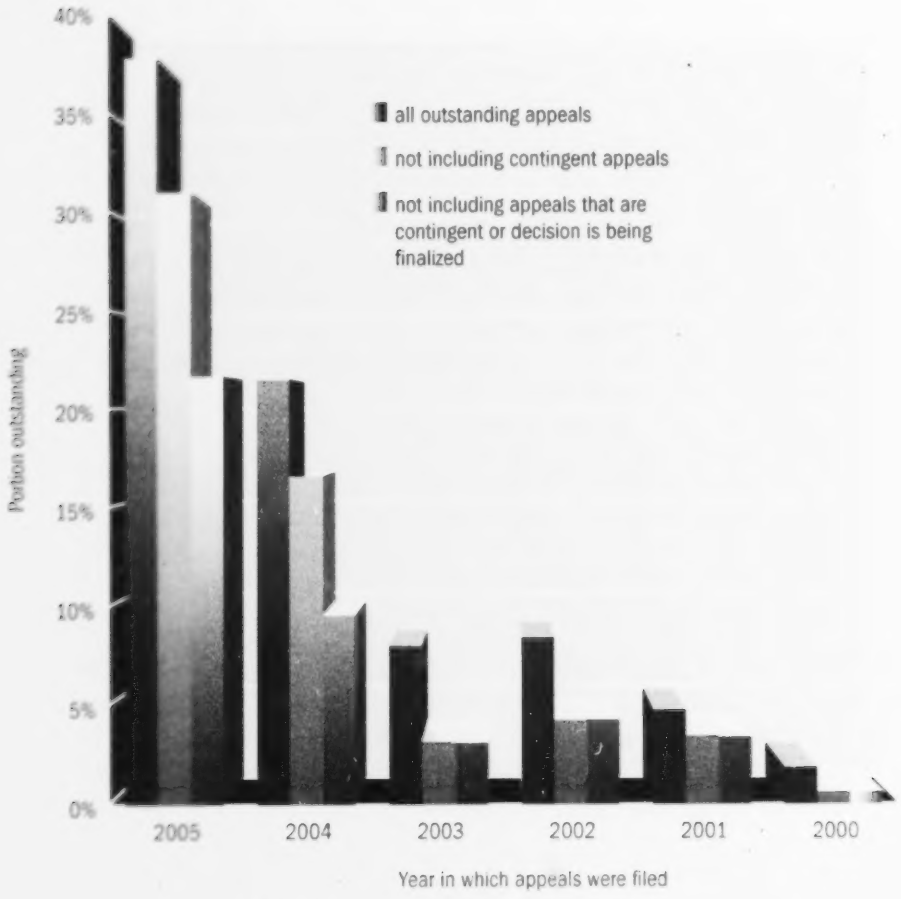
The Board is prevented from moving forward on 28% of all appeals, pending the outcome of other cases before the Courts or the Board. The propoction of these appeals, known as contingent, increases dramatically with older appeals. 18% of the 2005 appeals are in this contingent category, whereas over 60% of the year 2000 and older appeals are contingent. The majority of these older appeals (68%) are pending resolution of a single issue: does taxing jurisdiction of native land rest with a First Nation or municipal or provincial authority? Once the issue of taxing jurisdiction is determined, either by the courts or by negotiation, these appeals will almost immediately be resolved. This is not an issue over which the Board has jurisdiction.

Figure 5 illustrates outstanding appeals as a percentage of the total originally filed. To get a more accurate picture of the unresolved appeals at year-end, the portion outstanding is adjusted for:

1. Appeals that are contingent; and
2. Appeals that are effectively complete as of December 31, 2005 (i.e. they have been heard or resolved but the Board's final order has not yet been published).

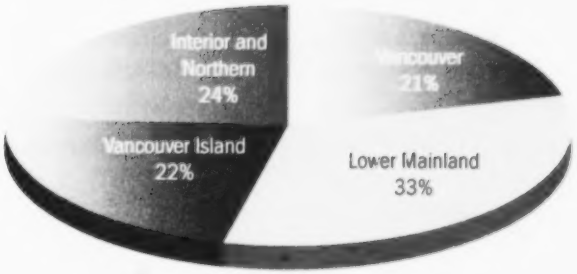
After these adjustments, the effective portion of 2004 and 2005 outstanding appeals is 9.6% and 21.6%, respectively. The portion outstanding drops to 3% for appeals filed from 2000 to 2003.

As the Courts release decisions, the Board can move related appeals out of the contingent category into active appeal management.



The number of appeals is fairly evenly distributed across the Province as illustrated in Figure 6.

Figure 6 – Regional Distribution of Outstanding Appeals



More detailed statistics are provided in Appendices 5 to 9.

Appeals to the Courts

Board decisions can be appealed on a question of law to the B.C. Supreme Court. The Board files the appeal (called a stated case) with the Supreme Court if a request is made from a party within 21 days from receiving the decision. Supreme Court decisions may be appealed to the B.C. Court of Appeal with leave.

At the beginning of 2005, nine stated cases from previous years were still outstanding before the B.C. Supreme Court. During the year, 25 new stated cases were filed. The Board's decision was confirmed by the Supreme Court on nine appeals and referred back to the Board on two appeals. Two cases were abandoned, and at year-end 21 stated cases were still before the B.C. Supreme Court.

This is about double the number of appeals to the B.C. Supreme Court than has occurred over the past few years. Part of this increase is to be expected with the Board's 22% increase in the number of completions during the year. The Board has not observed any other factors, which may have caused an increase in the number of appeals of Board decisions.

At the beginning of 2005, three cases were outstanding before the Court of Appeal. During the year, applications for leave to appeal were made on four appeals. One leave application was abandoned, the Court granted two and one was outstanding at year-end. The Court of Appeal upheld two Board decisions and three cases were outstanding at year-end.

During 2005, there were no cases before the Supreme Court of Canada.

Responses to Challenges in 2005

1

To effectively resolve the newly filed 2005 appeals in a timely manner.

The Board balanced resources and efforts between resolving the residual previous year appeals and the new 2005 appeals.

The Board continued with initiatives, initiated in 2003 and 2004, to address its increasing caseload. Specifically, the following strategies were used:

- Encouraged more agents and the public to use e-filing methods to submit their appeals. These options have become more popular, with 50% of the 2005 appeals being received through these electronic means. The e-filing option, through the Board's website, provides the public with greater access to the appeal system and an option to pay the appeal fees via credit card

  For agent e-filing, database technology allows the Board to download appeal information, reducing manual data entry and speeding up registration of the new appeals.
- Commenced resolution discussions with tax agents and BC Assessment "in parallel" with residential appeals. The Board arranged in-person meetings to "triage" the appeals into groups: those appeals which could be easily resolved and those which required more hands-on management. This group approach proved to be much more efficient and effective than traditional appeal management practices dealing with appeals on an individual basis.
- The Board replicated techniques, launched in 2004, which proved to be effective in completing residential, recreational property and farm appeals:
  - Requiring the parties to attend a teleconference with a summary of the evidence to support their positions;
  - Assisting the parties in assessing the merits of their position on the appeal (to encourage more settlements);
  - For those appeals, which were not resolved, deciding the majority by way of written submission. This was not only less costly, but allowed appeals to be completed sooner.

2

To work with the assessment community to resolve more appeals.

Over the last few years, the Board has been working with the assessment community to seek their input on new initiatives specifically targeted to increase the resolution rate. The community has worked co-operatively with the Board in trying out new approaches to appeal management to deal with an environment of increasing appeals.

Some of the initiatives have already been reviewed, such as earlier commencement of resolution discussions and use of group "triage" meetings. At the 2005 Stakeholders Meeting, the Board introduced a new appeal management tool called Statements of Issues, Evidence, and Analysis. The objectives of these Statements are to:

- Require the earlier identification of the *detailed* appeal issues;
- Assist in resolving appeals more quickly by requiring the parties to provide support for their positions on the issues and recommendations for resolution.

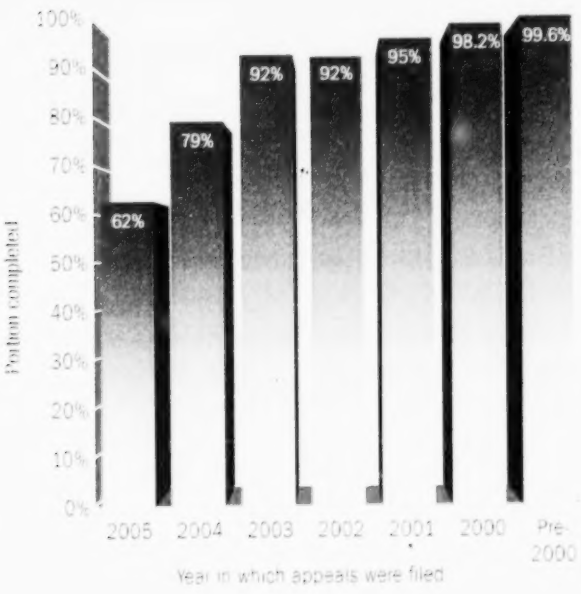
The Board did not require these Statements for all appeals. Statements were not ordered when the parties had clearly identified the appeal issues and productive discussions were underway or when resolution was imminent. Further details on the Statements are provided in the Other Activities section of this report.

As discussed in the Report on Performance section, appeal completions increased significantly in 2005. There is no way of determining for certain how many more completions were achieved through each initiative. Improvements were likely due to a combination of factors, including an earlier start on resolution discussions, new tools and increased commitment by the tax agents and BC Assessment.

3

To resolve older appeals that were active in 2005.

Figure 7 illustrates the portion of appeals completed by appeal year.



Progress was made in resolving all of the older forestry sector appeals. All of the outstanding issues in the Westcoast Energy appeals have been resolved. By the end of December 2005, the Board was simply waiting for the parties to re-cost some of the improvements to complete these appeals. At year-end only 153 active 2003 and older appeals were outstanding.

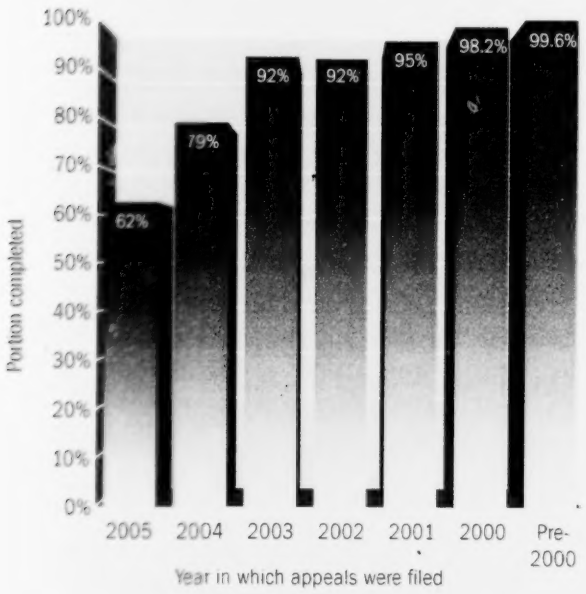
The Board continues to be dependent upon the Courts before it can complete most of the older appeals. The largest group of older appeals is being held contingent pending resolution of jurisdictional disputes between First Nations and other taxing authorities. Resolution of these disputes is not within the Board's jurisdiction.

3

To resolve older appeals that were active in 2005.

Figure 7 illustrates the portion of appeals completed by appeal year.

Figure 7 – Completed Appeals by the Year of Original Filing



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Other Activities

Consultation with the Assessment Community

In February 2005, the Chair of the Board held a series of consultation meetings with assessors (from BC Assessment) and agents, representing commercial and industrial taxpayers. The Board sought input on what has worked and what has not worked over the last several years, including their suggestions on how to improve appeal management practices. This was also an opportunity for the Board to seek ideas for developing new approaches to appeal management.

Following these meetings, the Board prepared a proposed strategy for managing appeals in 2005, which was presented in a Discussion Paper circulated to the community entitled: "The Board's Duty: What is it Really? Shifting Gears in the Board's Approach to Appeal Management and Resolution".

Forum on Appeal Management Practices

In cooperation with the Continuing Legal Education Society of BC, the Board held a forum and seminar in April 2005 on property assessment. The Board's paper, noted above, was published with the CLE materials for this event and presented at the forum. In this presentation, the Board reviewed:

- The challenge facing the assessment community to keep pace with the growing volume of appeals (which has increased in the order of 20% in each of the last several years).
- The Board's role and mandate as an administrative tribunal, including:
  - The duty to provide for just and timely resolution of appeals, with emphasis on the need to accelerate appeal completions to keep pace with annual increases in new appeals;
  - The need to balance the discretion of the Board to add new appeal issues with the requirement for timely resolution;
  - Powers to facilitate the resolution of appeals, including the means provided by the *Administrative Tribunals Act* to enforce Board orders by applying consequences for non-compliance.
- A proposal for new appeal management processes with emphasis on a new tool, called Statements of Issues, Evidence and Analysis. This new tool involves the following steps:

1. The appellant to provide a Statement which clearly identifies the issues, provides a summary of the evidence and analysis which supports their position on the issues and provides a without prejudice recommendation for amendment to the assessment roll.
2. The assessor to provide a parallel Statement including their without prejudice recommendation for the confirmation or amendment to the assessment roll.

The anticipated benefit of this new process is to accelerate the disclosure and examination of the detailed appeal issues. The Statements serve to encourage the parties to provide more details on the issues and analyze their position on each issue. The Statements encourage appellants to more quickly determine whether or not they have a strong case, and if not, withdraw those appeals in a timely manner. They can also encourage BC Assessment to re-evaluate the assessment, in light of the appellant's Statement and, when justified, recommend changes. The goal is to promote substantive discussions between the appellants' agents and BC Assessment on the resolution of commercial appeals.

For appeals, which were not resolved after exchanging the Statements, the Board held appeal management or settlement conferences. Some appeals were set directly for a formal hearing if it was evident that further discussion would be fruitless.

Preparation for Parking Site Appeals

The Greater Vancouver Transportation Authority (TransLink) announced the creation of a new parking site tax for 2006. In 2005, TransLink contracted with BC Assessment to prepare the parking site roll. They also requested that the Property Assessment Review Panels and the Property Assessment Appeal Board serve as the two-level appeal process. Given that the infrastructure and expertise was already in place for property assessments, the Ministry of Small Business and Revenue (responsible for the Review Panels) and the Board agreed to serve as the appeal process for the parking site roll.

Agreements were established to allow the Review Panels and the Board to recover all related costs from TransLink. The Board participated in an advisory committee tasked with developing the appeal legislation. Late in 2005, the Board began developing the appeal processes and modifying its computer system to be ready to deal with these new appeals in 2006. The timelines and most of the appeal processes will parallel those used for property assessment appeals.

Board Finances

The budget is fully recovered as part of the property tax levy applied by BC Assessment on assessed properties. The Board also invoiced TransLink for costs to develop policies and process for the new parking tax appeal system (which will be effective in 2006).

The Board monitors and reports on performance in the following ways:

- submits quarterly operational reports to the Minister of Small Business and Revenue;
- reviews expenditures and completes forecasts on a monthly basis;
- posts quarterly and annual appeal statistics on its website, for review by stakeholders and the public; and
- publishes this annual report.

The budget is approved on an annual basis and is $1,359,711 for the period of April 1, 2005 to March 31, 2006.

The budget and estimated expenditures for 2005/2006 compared with the past five fiscal years are as follows ($000's):

Fiscal Year	Budget[1]	Actual	Under/(Over)	%
2005/06[2]	$1,360	$1,331	$29	2%
2004/05	$1,346	$1,354	($8)	(1%)
2003/04	$1,395	$1,160	$235	17%
2002/03	$1,375	$1,077	$298	22%
2001/02	$1,523	$1,121	$402	26%
2000/01	$1,491	$1,093	$398	27%

Note:

1. The above budget figures are inclusive of revenue from appeal fees, which reduces the draw from the property tax levy.
2. Expenditures for fiscal year 2005/06 are forecasted based on actual expenditures to January 31, 2006.

The Board forecasts it will be under budget for fiscal 2005/06. Expenditures decreased slightly over the previous year due to less use of part-time Board members, primarily caused by a shift from oral in-person hearings to hearings by way of written submissions.

The Board collected $158,711 in appeal fees, reducing the overall funding requirement from the property tax levy.

The majority of Board expenditures are for managing and resolving appeals, including appeal registration, alternative dispute resolution and hearings. The Board has reduced costs, over the last few years, by resolving more appeals without a hearing, making greater use of single person instead of multi-person hearing panels, and implementing e-business and office automation solutions.

A further breakdown of expenditures is provided in Appendix 9 including comparisons to the previous 7 years. The average cost per appeal completed in 2005 was approximately $800, $600 of which was comprised of direct costs (salaries, Board Member fees and expenses, and hearing facility costs). These costs are about $150 less per appeal than in 2004. As noted in the Report on Performance section, the Board reduced costs through use of more written submissions versus oral hearings. The most significant factor, however, was that the Board was able to spread fixed costs over more appeal completions.

Looking Forward

Challenges for 2006

The Board does not know the level of its workload each year until it receives the newly filed appeals in April. As discussed in the Analysis of Outstanding Appeals section, over the last few years the most significant challenge facing the Board has been an increasing volume of appeals.

The Board anticipates the following challenges for 2006:

1

To effectively resolve the newly filed 2006 appeals in a timely manner.

The Board will likely undertake the following strategies:

- Encourage agents and the general public to use the e-filing methods to submit their 2006 appeals. These methods increase their access to the appeal system and are usually more efficient, especially for agents who file a high volume of appeals. Database technology allows the Board to download appeal information, reducing manual data entry and speeding up the registration of new appeals.
- Move forward with the agent-filed appeals "in parallel" with residential appeals. Also make use of in-person meetings to effectively deal with groups of appeals, "triaging" them for efficient appeal management. Early discussions can assist in resolving more appeals before the start of another appeal season.
- Continue with the approaches, adopted over the last few years, for the cost-effective handling of residential, recreational property and farm appeals. The techniques were reviewed in the Responses to Challenges in 2005 section.
- Selectively apply Statements of Issues, Evidence, and Analysis as a means of encouraging parties to identify and discuss all the detailed appeal issues early in the year. The Board will consult with the assessment community on how to refine the use of these Statements.

2

To resolve older appeals that are currently active and resolve the contingent appeals once relevant Court action is concluded.

After the April 30, 2006 deadline to file 2006 appeals, any outstanding 2005 and earlier appeals will be called "prior year appeals". The Board must balance efforts between resolving the newly filed 2006 and prior year appeals. If a prior

year appeal is still outstanding when the same property is appealed in 2006, the Board may be able to combine the appeals and efficiently complete them together.

As noted earlier in the Report, the Board can not take action on many of the older appeals until the Courts render decisions on related cases. Over 50% of the 2003 and earlier appeals fall into this contingent category.

Most of the Board's effort will be required on the outstanding 2004 and 2005 appeals. If the parties do not resolve all the remaining issues early in year, the Board will set these appeals for a hearing.

3

To manage and resolve appeals of TransLink's parking site tax.

Given that 2006 will be the first year for parking site appeals, there is no history to help the Board predict the volume of appeals or the predominant appeal issues. It is anticipated that the appeals may fall into four groups:

1. Disputes about the measurement of the parking site area;
2. Disputes about whether or not all or part of the site is "used, available or designed for the parking of motor vehicles";
3. Disputes over the entitlement to an exemption from the tax;
4. Other disputes involving legal interpretation of the Act, Regulations and Bylaws

The Board must complete modifications to its website and database/office automation system to provide the public with information on how to appeal and to facilitate the efficient registration and management of appeals.

In the first year of parking site appeals, the Board will use most of its existing appeal management practices and tools, including:

- Appeal Management Conferences;
- Settlement Conferences (for the more complex appeals);
- Oral hearings or hearings by way of written submission.

The Board will endeavour to hear and determine a representative set of appeals, including some of the key issues, early in the year which may provide some guidance for the settlement of other similar appeals.

At the end of the year, the Board will review the effectiveness of these processes and will seek feedback from the stakeholders in order to refine techniques for 2007.

Targets for 2006/07

In a letter to the Board's Chair, the Honourable Rick Thorpe, Minister of Small Business and Revenue, outlined his expectations on service delivery standards and targets for the 2006 assessment year.

The Board's mission and objectives and the Minister's expectations have driven the development of the following targets.

1. To complete a stakeholder meeting before the initiation of each appeal year to obtain feedback on possible new approaches to enhance the appeal system.
2. To communicate to the assessment community any new practices by April 30, 2006 and 2007.
3. To complete registration and acknowledgement of the 2006 appeals by May 31, 2006.
4. To issue at least 85% of written decisions within 90 days from the hearing.
5. To complete or hear by December 31, 2006, 85 to 95% of the 2006 residential, farm and recreation property appeals.
6. To complete or schedule for hearing by March 31, 2007, 70 to 80% of the active 2006 commercial and industrial appeals.

The Board will continue to use alternative dispute resolution processes in an effort to complete as many appeals as possible without a hearing. The effectiveness of these techniques is often dependent on the issues in an appeal and the parties involved. The Board must, at all times, ensure that appeals are resolved in accordance with the principles of natural justice.

APPENDIX 1

Staff Members

Left to right: Cora Nelson, Receptionist; Leslie Gilker, Deputy Registrar; Gwen Marriott, Administrative Assistant; Michelle Hannigan, Scheduling & Administration Coordinator; Steve Guthrie, Registrar; Robert Fraser, Vice Chair; Simmi Sandhu, Vice Chair; Isabella Chin, Systems Coordinator; Estrellita Gangoso, Decision Processor; Cheryl Vickers, Chair; Nancy Dosanj, Administrative Assistant.

APPENDIX 2

Biographical information on Board Members

Douglas Anderson

Doug Anderson has been an arbitrator with the Residential Tenancy Branch since 1995 and is also an arbitrator for the Westbank First Nation. He is a part-time instructor at Okanagan University College and teaches a course on Business Law in Canada. Prior to this, he had his own law practice, Anderson & Company, in Penticton from 1978 to 1998. Doug has had a 13-year involvement with Scouts Canada both as a leader and as part of the Executive, and was a Director of the Penticton Boys and Girls Club. In addition, he has been a Director and President of the Okanagan Similkameen Neurological Society. A graduate of the University of British Columbia, Doug holds a Bachelor of Laws and a Bachelor of Commerce. He has been with the Property Assessment Appeal Board since February 2003.

Michael C. Bancroft

For over 25 years, Michael Bancroft worked as an employee for the BC Ministry of Transportation and the Ministry of Crown Lands. He has served as a Property Agent, a Regional Planning Technician and a Manager of Property Services. For the past two years he has owned and operated Right Way Acquisition Services Ltd, a company specializing in acquiring property for linear transportation corridors. He holds a Diploma in Urban Land Economics from UBC. He is a Board Member with both the Nelson & District Credit Union and the Nelson Electric Tramway Society. Michael was appointed to the Property Assessment Appeal Board in February 2003.

Rosemary A. Barnes

Rosemary Barnes has been a licensed Realtor since 1976. She obtained her Real Estate Agent's License from UBC in 1984 and her Residential Appraisal designation in 1994. Rosemary is experienced in mediation and arbitration, and is an instructor with the Real Estate Board of Greater Vancouver and the B.C. Real Estate Association. In July 2004, she was elected as Chair of the Real Estate Council of British Columbia. Rosemary has been a member of the Property Assessment Appeal Board since 1998.

Paula Barnsley

Paula Barnsley is a member of the Law Society of British Columbia and practices law with Cundari and Company in Kamloops. She holds a Bachelor of Laws from Dalhousie University, and a Master of Laws from UBC. Her graduate work focused on tax policy. She has been called to the Bar in Nova Scotia, New Brunswick and British Columbia. She also holds a Masters of Education from Memorial University in Newfoundland. Paula has been a member of the Property Assessment Appeal Board since 2000.

John Bridal

John Bridal is the Manager of Program Development in the Real Estate Division, Sauder School of Business at UBC. He is responsible for overseeing the development and delivery of the Division's distance education real estate courses. He is an Honours graduate from UBC with a Bachelor of Commerce in Urban Land Economics. He also holds a Master of Education from UBC. He is a member of the Real Estate Institute of BC and has been with the Property Assessment Appeal Board since February 2003.

Louis K. C. Chan

Louis Chan presently is a Real Estate Appraisal Advisor for the Canada Custom and Revenue Agency, and has acted as an expert witness for the Tax Court of Canada. He has also worked as a Senior Appraisal Consultant for Colliers International Realty. Louis is member of the Accredited Appraiser Canadian Institute, the Real Estate Institute of BC and the Royal Bank Panel of Appraisers. He completed the Realty Appraisal Diploma Program from Vancouver Community College. Louis was appointed to the Property Assessment Appeal Board in March 2000.

Lawrence Davies

Lawrence Davies is an accredited member of the Appraisal Institute of Canada. He was with BC Assessment Authority for 35½ years and from 1998 to 2001 he owned and operated his own appraisal business. Larry has been a member of the Property Assessment Appeal Board since March 2000.

Rob Fraser

Active in the real estate industry for many years, Rob Fraser has been a sales person, agent/manager, owner, local board president, provincial association president, and chair of a real estate related insurance company. In addition to his extensive experience and training in real property valuation, Rob also has expertise and training in conflict resolution, mediation, arbitration, and negotiation. He has a BA, an MA and did doctoral studies specializing in micro-demographic models. A member of the Property Assessment Appeal Board since 1992, Rob was appointed as a Vice Chair in 1998.

Roderick MacDonald

Rod MacDonald has been a practising lawyer since 1971. He established a law firm in Brentwood Bay, and while in practice served on the Central Saanich Municipal Council and the Board of Variance. Rod's practice encompassed civil and criminal litigation, family law, general corporate and commercial matters, and wills and estates. Much of his practice related to real estate, including conveyancing, subdivision and land development. He has maintained a keen interest in assessment matters while in private practice. In 2002, he established a law practice in Tofino. Rod was a member of the Assessment Appeal Board (now the Property Assessment Appeal Board) from 1985 to 1995 and was re-appointed in 2003.

Keith T. Pritchard

Keith Pritchard is President of Isle West Appraisals. He holds a B.Sc. degree from the College of Estate Management, University of Reading and is an Accredited Appraiser with the Appraisal Institute of Canada, a Fellow of the Royal Institution of Chartered Surveyors and a Professional Member of the Real Estate Institute of BC. He is a past President of the BC Association of the Appraisal Institute of Canada and is a member of the Board of Examiners for the Institute. Keith has 35 years experience in appraisal of residential, commercial, industrial, forestry and agricultural properties. He has also acted as an expert witness for the Supreme Court of BC and the Superior Court of Washington State. Keith served on the Board from 1991 to 1993 and was re-appointed in 2003.

Simmi K. Sandhu

Simmi Sandhu is a lawyer, called to the BC Bar in 1990. Her areas of practice included administrative law, civil litigation, corporate/commercial law and real estate transactions. In addition, she has extensive experience in quasi-judicial proceedings, having acted as a chair of the Board of Referees for over six years. She also has training and experience in conflict resolution and mediation. Simmi is on the Board of Directors of the British Columbia Council of Administrative Tribunals. She was appointed as a Vice Chair of the Property Assessment Appeal Board in 2001.

Sheldon Mark Seigel

Sheldon is a Chartered Arbitrator, Chartered Mediator, and a Fellow of the Chartered Institute of Arbitrators, UK. He is a lawyer of more than 20 years standing (B.C. and ONT.) Sheldon has taught Administrative Law, Civil Procedure, and Alternative Dispute Resolution at UBC and the University of Victoria, and is a regular lecturer for the British Columbia Council of Administrative Tribunals. He is a graduate of the University of Ottawa Faculty of Law (1983), and Harvard Law School Negotiation Project for Lawyers (Roger Fisher). Currently Sheldon is an adjudicator for the Liquor Control and Licensing Branch, a legal drafter for the Canadian Forces Grievance Board, and a mediator for the Canadian Human Rights Commission, and the Federal Farm Debt Mediation Board. He also currently arbitrates for the Insurance Corporation of British Columbia, and the Canadian Motor Vehicle Arbitration Program. He has had adjudication and decision writing contracts with the Residential Tenancy Branch and the Workers Compensation Review Board. Sheldon has been with the Property Assessment Appeal Board since February 2003.

Kenneth Wm. Thornicroft

Kenneth Wm. Thornicroft is Professor of Law and Labour Relations with the University of Victoria's Faculty of Business and holds an adjunct appointment with the UBC's Sauder School of Business. He holds a law degree (LL.B. 1979) from UBC and a doctorate (Ph.D. 1996) in Labour and Human Resource Policy/Employment Law from the Weatherhead School of Management, Case Western Reserve University in Cleveland, Ohio. Ken's law practice (he was first called to the B.C. Bar in 1980) is restricted to arbitration and alternative dispute resolution. He is a member the B.C. Employment Standards Tribunal and the Delta Police Board and has been a member of the Property Assessment Appeal Board since February 2003.

Shiela D. Toth

Shiela Toth has ten years experience as an appraiser and specialized in farm, commercial and industrial properties. She presently works as an Office Manager and has taken the Advanced Decision Writing, Hearing Skills, and Administrative Justice courses sponsored by the BC Council of Administrative Tribunals. Shiela worked for ten years in Project Engineering after receiving an Honours Diploma in Industrial Engineering Technology from the

Southern Alberta Institute of Technology. She has been with the Property Assessment Appeal Board since March 2000.

Cheryl Vickers

Cheryl Vickers is a lawyer and formerly practiced in a variety of fields, including administrative law. She was active in the development of the British Columbia Council of Administrative Tribunals (BCCAT), and has served as member of that organization's Board of Directors since its inception including as Secretary from 1996 to 1998 and, currently, as President. Cheryl has assisted in curriculum development for BCCAT courses offering training to appointees of quasi-judicial boards and tribunals and is an instructor of the Foundations of Administrative Justice, Foundations for Professional Regulatory Tribunals, Staff Foundations, and Advanced Decision Writing courses. She has delivered workshops on Case Management and Alternate Dispute Resolution for Tribunals at Annual Conferences of BCCAT and the Council of Canadian Administrative Tribunals. Appointed in January 2003 as Chair, Cheryl served the Board as Vice-Chair since 1995 and as a part-time Board member from 1993 to 1995.

John A. Warren

John Warren is currently President of Cumberland Realty Advisors, which provides consulting and arbitration services in the area of commercial and industrial real estate. He is an Accredited Appraiser of the Appraisal Institute of Canada and was a professional member of the Real Estate Institute of BC until 2004. Mr. Warren holds a Diploma in Urban Land Economics from UBC. He has given evidence as a Qualified Expert Witness for the Federal Court of Canada, the Supreme Court of BC and the Land Compensation Board of Alberta. John has been a member of the Property Assessment Appeal Board since February 2003.

Candace C. Watson

Candace Watson has considerable market and valuation experience, with more than 32 years direct experience in property valuation. She is an Accredited Appraiser with the Appraisal Institute of Canada, a Fellow in the Real Estate Institute of Canada, a professional member of the Real Estate Institute of BC since 1975 and a former governor of the Institute and a former member of the National Appeal Board of the Appraisal Institute of Canada. Candace has been a member of the Greater Vancouver Real Estate Board for 25 years and is a member and past director of the BC Expropriation Association. She holds a Bachelor of Arts degree in History from SFU and a Diploma in Urban Land Economics from UBC. She has given evidence as an expert witness for the Federal Court of Canada, the Supreme Court of BC and the BC Expropriation Compensation Board as well as in commercial arbitrations. She has her own appraisal company and specializes in the analysis and valuation of investment properties. Candace was appointed to the Property Assessment Appeal Board in 1998.

APPENDIX 3

How the Board Does Its Job

The Initial Process

BC Assessment completes the assessment roll and mails the assessment notices to property holders by December 31 in the previous year. The properties are valued as of July 1 of the previous year, based on the physical condition and use as of October 31. For example, the 2005 roll was completed by December 31, 2004 with a valuation date of July 1, 2004 and a "state and condition" date of October 31, 2004.

If a person is dissatisfied with an assessment, a complaint must be filed to the local Property Assessment Review Panel no later than January 31. The Review Panels conduct hearings over a six week period, ending mid-March. Their Decision notices are mailed by April 7.

If a party is dissatisfied with the decision of the Review Panel, an appeal must be filed to the Board by April 30. The Board typically receives 1,000 to 1,500 appeals annually.

Appeals to the Board

Parties may appeal:

- the assessed value and/or classification of a property;
- the granting or withholding of an exemption to a property;
- an error or omission in the assessment roll respecting the name of a person or land or improvements; or
- the omission or refusal of the Property Assessment Review Panel to adjudicate a complaint made to it.

The Board is also the first level of appeal against the Assessment Commissioner Rates.

Valuation appeals to the Board may involve single family residences and recreation properties, hotels, shopping centres, office towers, cement plants, and pulp mills, to name just a few.

The classification issues have varied significantly and included whether properties qualify for farm classification; whether strata units are entitled to residential classification; and the correct classification of manufacturing and transportation facilities.

Exemption appeals have included entitlement to the pollution abatement exemption and exemption for properties that are used for demonstrable benefit to all members of the community.

Commissioner Rate appeals have involved issues such as how fibre optic cables are valued.

As soon as an appeal is filed, the Board starts work. All appeals are processed as quickly as possible, to provide the earliest possible certainty of the assessment roll, for both property owners and local governments.

The Board's first step is to review each appeal to ensure that it has been filed within the deadline set by the *Assessment Act*, the appropriate fee has been paid, and that the notice of appeal meets the statutory requirements. The next step is to assign the appeals for case management.

Appeal Management

Case management is primarily conducted through appeal management conferences (AMCs).

The main purpose of an AMC is to identify and resolve as many appeal issues as possible. This can result in the settlement or withdrawal of an appeal without a hearing, thereby contributing to quick and cost effective resolution. Even if case management does not resolve the appeal, the hearing will usually be shorter and more efficient.

An AMC may be held at the request of a party, but generally the Board takes the initiative to arrange these conferences. AMCs are usually conducted by telephone, but may sometimes be held in-person. During a conference the parties are required to discuss and clarify what is really at issue in an appeal. The parties may be ordered to produce documents and reports to each other.

Depending on complexity of the appeal, several AMCs may be held. If a party fails to comply with a Board order, the Board may sanction the party by requiring them to pay costs, or in extreme cases, by dismissing the appeal.

Recommendations and Withdrawals

Often appeal management is a catalyst for further discussions between the parties. Sometimes an appellant will decide to withdraw the appeal. In other cases, the parties may submit a recommendation to the Board to change the assessment roll. The Board reviews the reasons for the proposed change. If it is satisfied the proposed change will ensure accuracy of the roll, the Board will issue an order to change the assessment, without a hearing being required.

Settlement Conferences

Parties may be required to attend a settlement conference, conducted by a Vice Chair. Even if a settlement is not achieved on all matters in dispute, the issues are often narrowed and a subsequent hearing will typically take less time.

Pre-Hearing Steps

If the appeal cannot be resolved, the focus of appeal management shifts to ensuring the parties are properly prepared for hearing and the hearing proceeds as efficiently as possible. To achieve this, the Board may make a number of different orders, such as the preparation of statements of agreed facts. The Board may also order that appeals with common issues, similar properties or related owners be heard together.

Due to the volume of appeals and to ensure proper notice to the parties, hearings are scheduled several weeks or months in advance. In the interim, recommendations or withdrawals may still be submitted, and if accepted, the hearing will be cancelled.

Natural Justice and the Board

As a quasi-judicial tribunal, the Board must apply the rules of natural justice and procedural fairness. Parties are entitled to know each other's case and to be heard on the issues, and the decision must be made by an impartial panel. To meet these requirements, the Board has enacted Rules of Practice and Procedure. The Board has a duty to act fairly in applying the rules, and in conducting appeal hearings.

While appeal management will usually address these issues prior to the hearing, in a few limited cases, a hearing may have to be adjourned, to ensure all parties' rights are properly addressed. While this may conflict with the Board's objective to resolve appeals in a timely manner, the duty to be fair must be given the highest priority.

At the Hearing

The Board usually follows standard procedures, which are similar to, but less formal than, court procedures. Information sheets on the hearing procedures are made available in advance of the hearings, so the parties can properly prepare. The parties do not have to have a lawyer to represent them.

The Board is not required to apply the strict rules of evidence that a court uses. The Board may accept any evidence it thinks would be of assistance. Appeal management assists in ensuring the parties disclose evidence in advance of the hearing to avoid surprises at the hearing.

The Board may conduct hearings in person, by telephone or on the basis of written submissions. In person hearings vary in length from a few hours to several days. Depending on the nature and complexity of an appeal, the hearing may be conducted by a single Board member or a panel of two to three members.

Issuing Decisions

After the hearing, the Board issues a written order, detailing the decision and reasons. The Board must consider and weigh the evidence admitted at the hearing. While not bound by its earlier decisions on an issue, the Board aims for consistency, or to explain any reason for an apparent inconsistency with an earlier decision. The Board must also consider any direction the courts have given in previous cases about how to interpret and apply the *Assessment Act* and Regulations.

Due to the volume of appeals and complexity of some hearings, it may take some time for the decision to be issued. All parties are sent a copy of the decision, and if a change is ordered, the Assessor must amend the assessment roll.

Appeals from the Board

The Board's decision on factual matters is final, and there is no right of appeal. A person affected by a decision of the Board may, however, appeal on a question of law to the B.C. Supreme Court.

Appeals may be filed because a party believes the Board was wrong in its interpretation of the law or its application of the legislation or regulations to the circumstances of the appeals. Appeals must be started within 21 days of receipt of the Board's decision. The Board is required to prepare and file the appeal (called a stated case) with the Court within a further 21 days.

A party may appeal the decision of the Supreme Court to the B.C. Court of Appeal, with permission (leave) of that court.

APPENDIX 4

Glossary of Terms

Appeal Management Conference (AMC)

The main purpose of an AMC is to review the appeal steps and identify and resolve as many appeal issues as possible. Most AMCs are conducted by telephone. The parties discuss the issues and the Board can make a variety of orders, such as the disclosure of documents. If resolution does not appear likely, the appeal is usually scheduled for a hearing. Some complex appeals may have several AMCs before the appeal is heard.

Decision in Progress

This term is used in the statistical appendices. It includes appeals that have had a hearing and the Board is in the process of preparing a written decision. It also includes appeals which the Board is in the process of issuing an order on a dismissal, withdrawal or recommendation (to change the assessment).

Invalid/Dismissed Order

Is a written order of the Board that is issued when the appeal is determined to be invalid or is dismissed for non-compliance with Board orders. When appeals are received, the Registrar examines whether or not an appeal meets the criteria required by the *Assessment Act*. If requested by a party, the Board will review the Registrar's opinion. If the Board determines the appeal is invalid, it will issue an order dismissing the appeal.

Pending Court/Board Decision

This term is used in the statistical appendices. It includes appeals which are being held, pending action on other appeals before the courts or the Board. Usually this occurs when the appeal issues are very similar and it is more appropriate to hold the appeal until the court or Board makes a decision on the other appeal.

Recommendation

When the parties mutually agree to change an assessment, they submit a joint "Recommendation" to the Board. If the Board is satisfied that the recommended changes will result in an accurate assessment, it will issue an order requiring BC Assessment to implement the changes.

Roll Number

The distinctive number assigned to each entry on the assessment roll. Generally every property has a roll number and receives an individual assessment. More than one property may be assigned one roll number, where the properties comprise a single entity. In some cases a property can have more than one roll number.

Settlement Conference

The purpose of a Settlement Conference is to reach mutual agreement on all or some of the appeal issues. The Board facilitates this Conference using alternative dispute resolution techniques and discussions are held without prejudice to the position which may be taken if the appeal proceeds to a hearing.

Withdrawal

An appellant may apply to the Board to withdraw their appeal before the hearing. If approved, the Board will issue an order permitting the withdrawal and closing the appeal.

APPENDIX 5

2005 Appeal Completion Results Compared to Results for 2004

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2005				
New Appeals	1,868	703	1,165	62%
Prior Year Appeals	1,193	668	525	44%
Year 2005 Total	3,061	1,371	1,690	55%
2004				
New Appeals	1,576	702	874	55%
Prior Year Appeals	1,000	491	509	51%
Year 2004 Total	2,576	1,193	1,383	54%

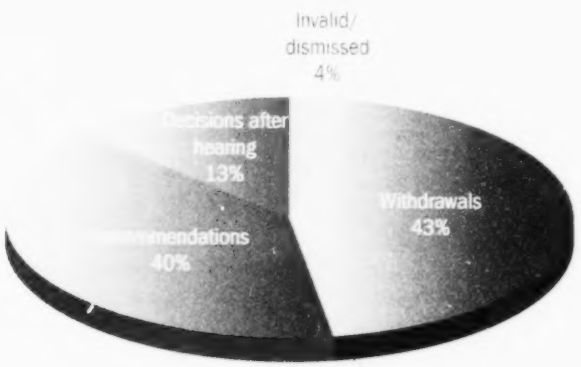
APPENDIX 6

Completion Results by Appeal Year

Year filed	Appeals at Beginning of Year	Method of Completion: Invalid/ Dismissed	Withdrawals	Recommendations	Decisions after a hearing[1]	Total Completed	Appeals Outstanding at Dec 31/05
2005[2]	1,868	50	543	451	121	1,165	703
2004	705	11	147	150	59	367	338
2003	219	2	35	51	26	114	105
2002	104	0	3	1	4	8	96
2001	56	0	3	1	1	5	51
2000	16	0	0	1	0	1	15
Pre-2000	93	0	10	16	4	30	63
TOTAL	3,061	63	741	671	215	1,690	1,371

Note:

1. Decisions can be made through an in-person hearing or by way of written submissions from the parties.
2. With an appeal deadline of April 30th each year, the time period for reducing 2005 appeals is from May 1 to December 31.



APPENDIX 7

Board Activities in 2005 Compared to Prior Years

	Results in year:				
Board Activity	2005	2004	2003	2002	2001
Overall Appeal Caseload					
New Appeals Registered	1,868	1,576	1,318	1,142	1,071
Prior Year Appeals (beginning of year)	1,193	1,000	876	772	748
Total Appeals	3,061	2,576	2,194	1,914	1,819
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	781	699	559	584	754
# of Appeals Involved	2,548	2,714	1,436	1,050	1,316
Settlement Conferences					
# of Conferences held	43	38	28	29	29
Hearing Statistics					
# of In-Person Hearings	27	60	103	139	113
# of Hearing Days	62	81	112	173	157
# heard by way of Written Submissions	111	88	N/A	N/A	N/A
Appeal Completion Method					
By withdrawals/invalid orders	804	602	519	439	541
By recommendations	671	595	544	437	390
By decisions after a hearing	215	196	131	162	116
Appeals					
Number Completed	1,690	1,383	1,194	1,038	1,047

APPENDIX 8

Summary of Outstanding Appeals

	OUTSTANDING APPEALS						
	TOTAL	2005 APPEALS			PRIOR YEAR APPEALS[1]		
APPEAL STATUS	Dec 31/05	Dec 31/05	Apr 30/05[2]	Inc./(Decr.)	Dec 31/05	Dec 31/04	Inc./(Decr.)
Appeal Management in Progress	537	340	1,868	(82%)	197	711	(72%)
Scheduled for Hearing	159	64	0	N/A	95	80	19%
Pending Court/Board Decision	383	126	0	N/A	257	312	(18%)
Decision in Progress	292	173	0	N/A	119	90	32%
Total Outstanding Appeals	1,371	703	1,868	(62%)	668	1,193	(44%)

Notes

1. Includes all outstanding appeals to the Board from the 2004 and earlier rolls.
2. April 30, 2005 was the filing deadline for the 2005 appeals.

APPENDIX 9

Analysis of Expenditures

Breakdown of Expenditures by Calendar Year ($000's)

Calendar Year[1] (Jan 1 to Dec 31)	Salaries & Benefits[2]	Members Fees	Travel Exp.	Hearing Facilities	Office Supplies	Occup. Exp.[3]	Systems & Telecom	Training Exp.	Misc. Exp.	Total Expenditures[1]
2005	$799.9	$157.7	$48.9	$8.0	$22.9	$83.8	$181.6	$29.1	$12.4	$1,344.3
2004	$747.0	$208.7	$75.8	$10.1	$27.7	$86.7	$145.4	$6.1	$4.7	$1,312.2
2003	$667.1	$139.3	$31.0	$14.8	$18.9	$65.4	$135.3	$18.5	$28.6	$1,118.9
2002	$670.6	$118.7	$48.2	$12.6	$30.5	$92.4	$86.4	$11.7	$10.1	$1,081.2
2001	$707.5	$81.7	$56.1	$8.8	$25.2	$76.3	$104.2	$9.3	$9.7	$1,078.8
2000	$695.8	$89.8	$48.0	$6.2	$44.6	$95.0	$111.6	$7.8.	$14.5	$1,113.3
1999	$870.9	$235.1	$75.8	$9.3	$28.9	$99.9	$79.2	$8.4	$15.2	$1,422.8
1998	$650.2	$567.4	$119.3	$9.5	$53.1	$148.2	N/A	N/A	$7.6	$1,555.3

Expenditures per Completed Appeal ($000's)

Year and (# of completed appeals[4])	Direct Costs[5]	Indirect Costs[6]	Total Costs
2005 (1,694)	$0.600	$0.195	$0.795
2004 (1,383)	$0.753	$0.196	$0.949
2003 (1,194)	$0.714	$0.223	$0.937
2002 (1,038)	$0.819	$0.223	$1.042
2001 (1,047)	$0.816	$0.215	$1.030
2000 (791)	$1.062	$0.346	$1.407
1999 (1,433)	$0.831	$0.162	$0.993
1998 (2,012)	$0.669	$0.104	$0.773

Notes:

1. For comparability amortization and capital expenditures have not been included in these figures.
2. Includes contracts for recording secretaries for hearings.
3. Occupation Expenses for 1998 and 1999 included expenditures for telecommunications, computer systems maintenance and minor furniture and equipment purchases.
4. Completed Appeals include decisions and desk orders and the number completed is listed in brackets following the calendar year.
5. Direct costs includes Salaries & Benefits, Members' Per Diems, Travel Expenses and Hearing Facilities costs, listed in the table above.
6. Indirect Costs includes Office Supplies, Occupancy Expenses, Systems and Telecommunications, Training Expenses and Miscellaneous Expenses, listed in the table above.

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